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[Third Party Communication:

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From: [REDACTED]

Sent: Friday, January 23, 2015 12:28:38 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Guaranteed Payments

TEFRA would still likely apply. The TEFRA/non-TEFRA determination is made at the beginning of the audit and does not change based on the audit results. I.R.C. 6231(g) (reliance on partnership return to determine if TEFRA procedures apply); Harrell v. Commissioner, 91 T.C. 242 (1988); Nehrlich v. Commissioner, 2009 WL 1284067 (9th Cir. 2009); Doe v. Commissioner, 116 F.3d 1489 (10th Cir. 1997).